

Amendments to Senate Bill No. 295
1st Reading Copy

Requested by Senator Bob Lake

For the Senate Taxation Committee

Prepared by Lee Heiman
March 9, 2011 (6:49am)

1. Title, page 1, line 10.

Following: "PRACTICE;"

Insert: "REQUIRING THAT ERRONEOUS CALCULATION ERRORS MUST BE
CORRECTED FOR ALL AFFECTED PROPERTIES;"

2. Title, page 1, line 11.

Following: "15-7-102"

Insert: ", "

Strike: "AND"

Following: "15-8-111,"

Insert: "AND 15-8-601,"

3. Page 6.

Following: line 15

Insert: "Section 3. Section 15-8-601, MCA, is amended to read:

"15-8-601. Assessment revision -- conference for review.

(1) (a) Except as provided in subsection (1)(b), whenever the department discovers that any taxable property of any person has in any year escaped assessment, been erroneously assessed, or been omitted from taxation, the department may assess the property provided that the property is under the ownership or control of the same person who owned or controlled it at the time it escaped assessment, was erroneously assessed, or was omitted from taxation. All revised assessments must be made within 10 years after the end of the calendar year in which the original assessment was or should have been made.

(b) Within the time limits set by 15-23-116, whenever the department discovers property subject to assessment under Title 15, chapter 23, that has escaped assessment, been erroneously assessed, or been omitted from taxation, the department may issue a revised assessment to the person, firm, or corporation who owned the property at the time it escaped assessment, was erroneously assessed, or was omitted from taxation, regardless of the ownership of the property at the time of the department's revised assessment.

(c) If an erroneous assessment is due to a calculation error by the department, the department shall revise the assessment of like properties that were also erroneously assessed using the same calculation.

(2) When the department proposes to revise the statement reported by the taxpayer under 15-8-301, the action of the department is subject to the notice and conference provisions of this section. Revised assessments of centrally assessed property are subject to review pursuant to 15-1-211.

(3) (a) Notice of revised assessment pursuant to this section must be made by the department by postpaid letter addressed to the person interested within 10 days after the revised assessment has been made. If the property is locally assessed, the notice must include the opportunity for a conference on the matter, at the request of the person interested, within 30 days after notice is given.

(b) An assessment revision review conference is not a contested case as defined in the Montana Administrative Procedure Act. The department shall keep minutes in writing of each assessment revision review conference, and the minutes are public records.

(c) Following an assessment revision review conference or expiration of the opportunity for a conference, the department shall order an assessment that it considers proper. Any party to the conference aggrieved by the action of the department or a taxpayer who does not request a conference may appeal to the county tax appeal board within 30 days of receipt of the revised assessment or the department's assessment made pursuant to the conference.

(4) The department shall enter in the property tax record all changes and corrections made by it."

{ Internal References to 15-8-601:

15-16-603 x 15-23-107 x } "

- END -